SIXTY-THIRD ANNUAL REPORT

of

The Local Government Board

of the

PROVINCE OF SASKATCHEWAN

for the twelve months ended December 31

1977

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104-01449/

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Saskatchewan

The Local
Government
Board

1920 Broad Street
Regina, Canada
S4P 3V2

January 31, 1978.

The Honourable Allan Blakeney,
President of the Executive Council,
Legislative Building,
Regina, Saskatchewan.

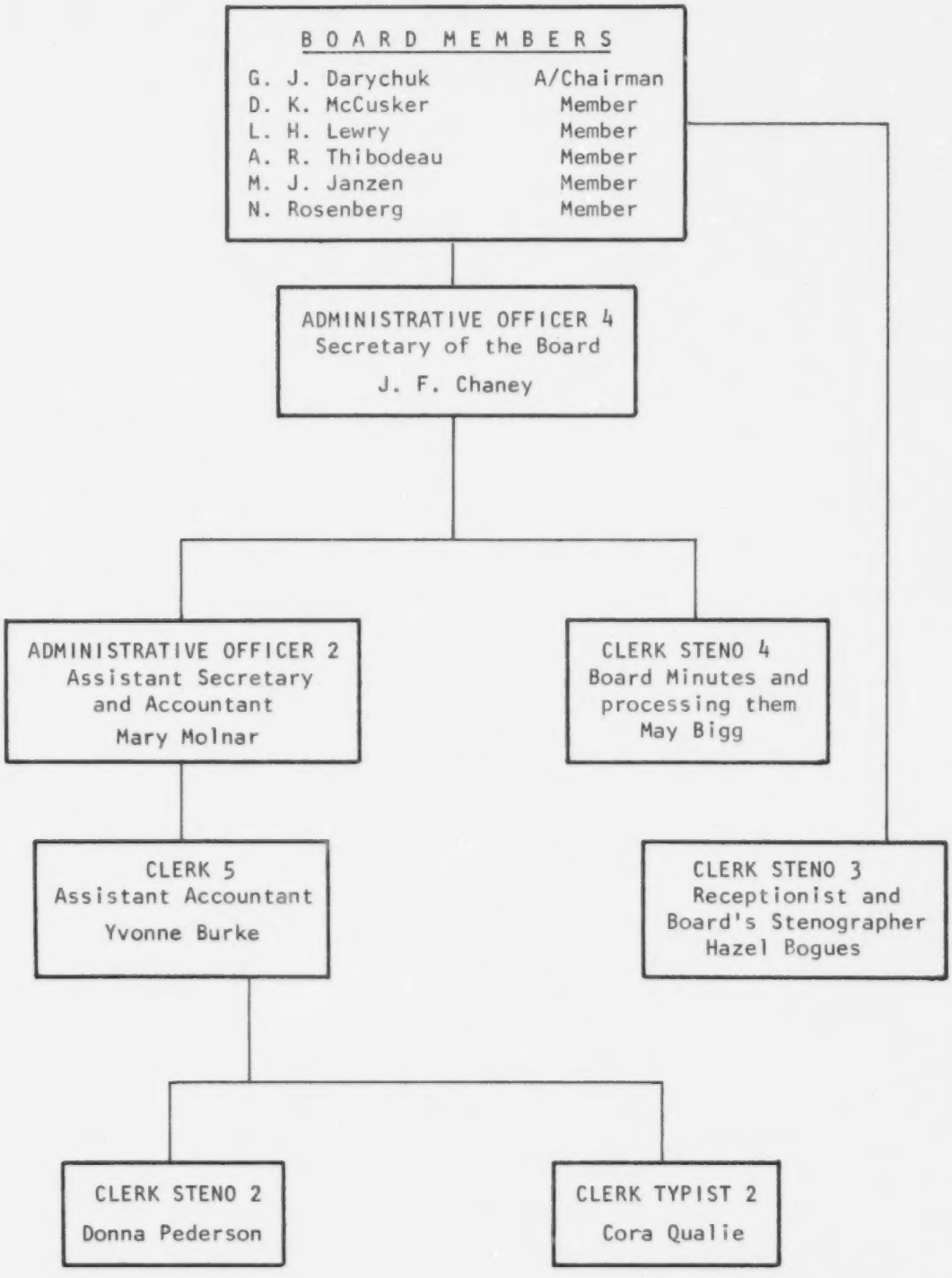
Sir:

Pursuant to The Local Government Board Act, I have the honour to transmit to you on behalf of the Board the Report of The Local Government Board for the year ending December 31, 1977.

Respectfully yours,

N. Rosenberg,
Chairman.

THE LOCAL GOVERNMENT BOARD



December 31, 1977

ANNUAL REPORT -- 1977

LEGAL BASIS

Established January 1, 1914, The Local Government Board exists by virtue of The Local Government Board Act, which defines its jurisdiction and spells out its powers and procedures. In addition, some 38 other statutes (which are listed in Schedule A) assign to the Board a wide variety of responsibilites.

FUNCTIONS AND ACTIVITIES OF THE BOARD

As its title implies, The Local Government Board has something to do with local government authorities in Saskatchewan. These authorities include councils of cities, towns, villages, rural municipalities, board of trustees of school districts and school units, and boards of union hospital districts, rural telephone companies and conservation and development areas. Nowhere in the statutes is there a statement of the Board's objectives in the local government field. However, over the sixty-three years since its establishment the Board has seen its mandate as being chiefly to ensure financial stability and preserve good credit ratings of local authorities. The provincial legislature in various statutes has designated the Board as the ultimate provincial authority to approve certain financial transactions of local authorities. The Board, therefore, performs a watchdog function and acts as a credit manager to ensure as much as reasonably possible that local authorities do not undertake projects beyond their means which could result in an inordinately high tax burden, or perhaps bankruptcy.

Among the Board's functions are the following:

(a) Approval of long-term loans. Legislation governing local authorities prohibits the creation of a debt not payable within the current year except with the permission of The Local Government Board. Long-term debts are normally secured by debentures. All debentures require the signature of the chairman and the seal of the Board as evidence that the issue has been authorized. Before signing and sealing the debentures the Board must be satisfied that the prescribed procedures relating to the issue of debentures have been scrupulously observed. Not all such debts are secured by debentures. Where a proposed debt is to be repaid over a shorter period of one to four years, the Board may permit a municipality to secure the debt by an ordinary promissory note, in other words to "defer" the debt beyond the current year. Such transactions are described as "deferrals".

(b) Approval to construct local improvement works under The Local Improvements Act. The Board's approval to construct a work and subsequently to specially assess the cost of such work against abutting or benefitting properties is required even when no long-term borrowing is contemplated by the municipality. In considering such applications for approval, the Board must be satisfied that the requirements of the Act as to notices, petitions, etc., have been met, that the necessary approvals of other agencies (such as the Department of the Environment with respect to water and sewer systems) have been received, and that the municipality has made adequate financial arrangements to pay for the total cost of the proposed work. In some cases the Board has to hold public hearings.

(c) Approval of local budgets and mill rates. Where in the opinion of the minister the financial position of a municipality warrants such action, the Board may, upon the request of the minister, require the municipality to submit to the Board for approval its annual budget and proposed mill rate. This situation arises from time to time in municipalities whose revenue fund liabilities at the end of the year are found to exceed its revenue fund assets. The approval of the budgets and mill rates in such cases generally involves one or more meetings with the local authority.

(d) Approval of capital trust fund transactions. The creation of a capital trust fund, and subsequent additions to and withdrawals from the fund, are carried out by means of bylaws and resolutions requiring the approval of the Board. The legislation encourages municipalities to set aside surplus funds in a capital trust fund for the acquisition or replacement of capital assets, such as buildings and machinery. Municipalities receive from the Board advice as to the amount they should set aside in the fund annually or otherwise, and suggestions as to repayment of withdrawals from the fund.

(e) Approval of Sinking Fund Transactions. The Urban Municipality Act stipulates that no part of the moneys at the credit of the sinking fund account of a municipality shall be invested without the previous approval of the Board to such investment. Only the cities of Regina and Saskatoon operate sinking funds for the retirement of certain of their debentures.

(f) Approval of certain agreements with senior governments. Housing and Special Care Home agreements, NIP and Land Assembly agreements require the Board's approval of the relevant bylaws with respect to such agreements. Under the Agricultural Service Centres Agreement between the federal and provincial governments, the province does not enter into a subsidiary agreement with respect to any of the designated centres unless the centre concerned has made suitable arrangements with the Board for financing its share of the project cost. In considering applications for approval of agreements wherein the local authority is committed to future expenditures, the Board must examine the local authority's capability of discharging its obligations under the agreement.

(g) Performing the functions of a Public Utilities Board.

Bylaws establishing rates of water and sewer users in towns and villages require the Board's approval to be valid. The Board in such cases must generally satisfy itself that the rates are reasonable and that they will yield sufficient revenues to pay the annual operating costs and debt charges of the utility. The Board is also involved in the approval of franchises for the supply of electricity and gas to the City of Lloydminster; electricity to the Town of Creighton; and a bus transportation franchise for the City of Prince Albert. In all cases a public hearing is mandatory. The volume of work in respect of gas and electricity franchises and rates for Lloydminster has increased significantly in the past year, due to frequent changes having to be made in the rates charged to consumers.

(h) Assisting local authorities to market their debentures.

While the Board plays no part in the actual sales transactions, it does help in the marketing process by:
(1) offering advice to municipalities on marketing;
(2) determining and approving the interest rates which the debentures shall bear;
(3) approving the form and content of debentures; and
(4) providing investment dealers with information and list of approvals.

(i) Acting as the Board of Revenue Commissioners. Three of the present six members of The Local Government Board have been appointed as the Board of Revenue Commissioners. The approval of the Board of Revenue

Commissioners is required for the write-off of debts due the province. The Board of Revenue Commissioners also deals with appeals against the Finance Department's tax liability assessments under The Education and Hospitalization Tax Act. Although the Board of Revenue Commissioners is required to make an administrative rather than a judicial review, both the appellant and the Department are represented by legal counsel in such reviews, the Board hears evidence under oath, considers arguments advanced by both sides, and provides a written decision.

(j) Responding to requests from local officials for advice.

Because the Board is comprised of members with considerable training and experience in local government finance and administration, many local authorities look to the Board for information and advice on financing of capital works and the procedures which should be followed in submitting applications to the Board. A good part of the Board Members' time, and that of its Secretary, is spent in meeting with delegations, discussions over the telephone, and responding to written enquiries. While this may not be one of the functions which the statutes require the Board to perform, the Board feels that it is time well spent if it helps municipalities and other local authorities to manage their finances effectively and to acquire needed capital works through prudent use of their borrowing powers.

As already indicated, The Local Government Board Act and other statutes give to the Board considerable power over municipal finances and related matters. To the local authorities, the Board's checks, controls and limitations upon the actions of their elected leaders, and its insistence upon full compliance with the statutes, may at times be irksome and an inconvenience. Nevertheless, it is believed that most people will admit that the Board serves a useful purpose, and that as a result of the Board's activities our local authorities are in a stronger financial position and are able to enjoy a better market for their debentures than they otherwise would.

BOARD DECISIONS

The process by which the Board carries out its statutory functions may be said to consist, first, of receiving an application from a municipal council or board of trustees to do something which the statutes allow it to do only with the Board's permission, and,

second, making a decision on the application and informing the applicant of the decision.

Section 26 of The Local Government Board Act requires the Board in conducting its inquiry and in arriving at its decision to take into account a large number of factors, namely:

(a) the period over which the indebtedness may be spread, based on the lifetime of the work or undertaking for which the application is made as may be estimated by the board;

(b) any provincial financial assistance that may be available in support of the work or undertaking;

(c) the economic base on which the loan can be supported and the present and contemplated economic conditions in the community, with due allowance being given for change in the economic base or conditions;

(d) the impact of the work or undertaking on the total financial and budgetary position of the local authority;

(e) the impact of the work or undertaking on the revenue demands and taxation levels of the local authority;

(f) the level of services which the local authority is committed to provide and the estimated impact of the provision of those services on its ability to repay the loan over the period of repayment;

(g) any outstanding long-term financial commitments of the local authority and, in particular but without restricting the generality of the foregoing, any outstanding debentures and existing obligations of the local authority with respect to superannuation plans;

(h) such other matters as, in the opinion of the board, relate to the local authority's ability to assume the liability of the proposed loan.

Because no two communities even of equal population are ever completely alike in their needs, economic resources, growth trends, management capabilities, and in kinds and levels of existing and anticipated local services, the Board cannot rely upon the application of any standard formula to determine what is

a safe burden for a community to carry. Each application must be considered as unique, and the Board's decision can be reached only after examining and weighing a large number of relevant factors in the light of wisdom it has gained from past experience and its knowledge of present circumstances.

GUIDELINES FOR FINANCING CAPITAL EXPENDITURES

The Board is aware of the advantages claimed for the "pay-as-you-acquire" policy, which involves no borrowing for capital purposes, and it is also familiar with the arguments favoring a "pay-as-you-use" policy, under which all capital expenditures would be financed by long term loans. While each has its advantages and its supporters, the Board does not advocate rigid adherence to either of these extreme positions.

However, to assist local authorities in developing and maintaining good credit ratings and a reputation for prudence and sound financial management, the Board over the years has followed a number of informal guidelines for financing of capital expenditures. These are:

1. Local authorities are encouraged to finance capital projects by building up reserves and by providing as much money as possible out of their current budgets. They are required to provide out of current revenues at least the equivalent of one year's debt charges in respect of the proposed debenture issue. By requiring the community and its leaders to face up to the fiscal realities immediately, this kind of action encourages responsible spending both as to the projects undertaken and the design and cost of the projects.

2. In granting approval of a borrowing bylaw, the Board stipulates that construction contracts shall not be awarded until the required financing has been arranged and the sale of the proposed debentures, at a price approved by the Board, has been assured.

3. Where the proposed work is a local improvement, to be financed by special assessments against the abutting or benefitting property, municipalities are required to obtain prepayments of a significant portion of such special assessments. The proportion of the special assessment to be prepaid depends upon a number of factors and may vary from one community to another.

4. Water and sewer utility operations should be self-supporting, and where necessary municipalities are request to adjust

their utility rates so that utility revenues will take care of operating costs as well as annual debt charges.

5. With the exception of school units, and local improvements to be financed by special assessment, local authorities as a rule are required to submit their borrowing bylaws to a vote of the burgesses.

6. Local authorities are often advised to issue debentures for relatively short terms, so that the debt would be paid off in, say, 10 or 15 years even though the anticipated lifetime of the proposed work may be 20 or 25 years. The advantages of shorter repayment terms are obvious. Short term debentures are easier to sell, the interest savings are quite substantial, and early liquidation of the debt enables the local authority to undertake some other capital work at an earlier date.

7. To the extent possible, local authorities are encouraged to sell their debentures locally rather than going to a distant market.

8. Municipalities are advised to establish and maintain capital trust funds. By anticipating future capital requirements, municipalities can minimize borrowing and save interest charges, which at current rates are not inconsequential.

9. Wherever practicable, the Board suggests financing part of a capital project by short term loans (called "deferrals") of two to four years, instead of issuing debentures.

10. The Board will not permit a borrowing arrangement whereby only the interest and no principal would be payable in the first few years.

COMMUNITY PRIORITIES

The Local Government Board is not directly involved in the setting of local priorities or in making decisions as to which of several needed projects shall be considered first. To establish priorities intelligently, it is necessary at the outset to ascertain what the community's objectives are, and to identify its needs and desires. It is necessary also to project capital expenditures over a period of years, and to indicate for each year the financial resources which will likely be avilable to the community. Since the resources rarely if ever are sufficient to pay all the things a community would like to have, the purchase

or acquisition of some facilities and the satisfaction of some needs may have to be abandoned or postponed. Somebody must make decisions for the community upon the relative merits and priorities of the various projects which have been identified as community needs. It is the Board's view that the making of such decisions is clearly the responsibility of local community leaders, with or without public consultation or referendum.

To comply with the requirements of the Community Capital Fund program, many municipalities now prepare and annually update a five-year capital works program showing their anticipated capital expenditures and probable financial resources. This practice is commendable and it is hoped will be continued by the municipalities even after their Community Capital Fund grants have been used up. Occasionally, however, the Board is called upon to make a decision on a loan application without sufficient evidence that the community's total needs have been identified, weighed and considered. If in such a case the Board should be unable to grant immediate approval, the local officials understandably would be disappointed and frustrated at what may appear as interference from the Board in the setting of local priorities. Such delays and frustrations can generally be avoided by the submission in the first place of a well thought out and documented capital works program.

Decisions on local priorities often are influenced by federal and provincial government policies and programs. The availablity of grants for specific capital works such as street improvements, water and sewer systems and recreational facilities, induces municipalities to give top priority to one or the other of such projects in order to take advantage of federal or provincial grants, which if not taken when available, may be lost forever. The Community Capital Fund program is an exception, for it is assured for a five-year period and allows the municipalities to choose the projects for which the grants shall be used.

ADVISORY FUNCTION

The Board's familiarity with the many aspects of municipal financing has placed it in a good position to respond to requests from local authorities for financial advice. The Board's influence upon municipalities, therefore, extends somewhat beyond its powers to authorize or prohibit municipal borrowing. Because of its position, the Board is able to advise municipalities on such matters as the establishment of reserves and capital trust funds, and the terms of repayment of a proposed debt, all with a view to keeping the annual debt charges at an acceptable level and acquiring for their communities the needed capital facilities at the lowest possible debt cost.

To be able to assist and advise local authorities, the Board needs to be informed continuously of the programs and activities of various provincial and federal agencies. The Board is conscious of the increasingly developmental role that the Department of Municipal Affairs is assuming with respect to municipalities. It is therefore important for the Board to maintain a close liaison with the Department, so as to facilitate as much as possible the implementation of the various provincial and federal programs in which the Department is involved.

BOARD MEETINGS AND WORKLOAD

During the year 1977 the Board held a total of 239 formal meetings. Business of the Board at these meetings involved consideration of the various applications and the issuing of authorizations as detailed in the various schedules contained in this report. Also dealt with were many other enquiries of a less formal nature. A large part of the Board's time is spent meeting with delegations as well as travelling to various communities to meet with councils and boards in their own offices. For the further convenience of local authorities, the Board attends the annual convention of the Saskatchewan Association of Rural Municipalities and the Saskatchewan Urban Municipalities Association and makes itself available to meet delegations at the convention site.

The volume of loan applications and other business to be transacted by the Board varies from year to year, depending upon economic outlook and activity, government grant programs, availability of funds, interest rates and other factors. The Board's effectiveness can not be measured in terms of work units or other measures of productivity. What matters is not how many decisions the Board makes but how good the decisions are.

The effectiveness of the Board depends very largely on the availability of up-to-date relevant data on Saskatchewan local governments. Unfortunately much of the desired information, if available at all, is out of date before it gets into Board hands (e.g. financial statements). Other data are obtainable only by specific requests directed to the municipalities concerned. Also there is some information which has never been compiled which the Board feels it is important to have (e.g. composite picture of financial position of an area, showing the total debt of all local government units -- school, hospital, and other local authorities -- contained within the area).

The acquisition, classification and recording of data which the Board needs to have for each local government unit is a

difficult and time consuming activity. The Board's staff is fully occupied on existing duties and cannot undertake this major task.

The Board needs to keep abreast of activities and developments with respect to municipal borrowing activities in other jurisdictions. The Board maintains contact with the Municipal Finance Officers Association of the United States and Canada. It has co-operated with Mr. D. J. Date, Director of Finance for the City of London, Ontario, who has undertaken a study of the factors determining the debt carrying capacity of municipalities and a most illuminating interim report was issued late in the year.

ADVISORY COMMITTEE

In accordance with Section 6 of The Local Government Board Act, the Saskatchewan Association of Rural Municipalities, the Saskatchewan Urban Municipalities Association, the Saskatchewan School Trustees Association and the Saskatchewan Hospital Association have appointed one member each to a committee to be associated with the Board for advisory purposes. The duties of the committee are to confer with the Board from time to time concerning matters of general interest in relation to carrying out of the Act.

The committee met once during the year. A copy of the report of the meeting held January 17, 1977, is attached hereto as Schedule "S".

REVENUES OF THE BOARD

The Board charges a fee for the authorization of debentures in accordance with the schedule set out in Saskatchewan Regulation 4/68. This Regulation also provides for a $10.00 fee for each application to construct works as a local improvement. In addition, a fee of $10.00 is chargeable for every application for permission to raise money by way of debentures or other security, pursuant to Section 56 of The Local Government Board Act.

During the year 1977 the Board received a total of $66,051.49 in revenues. Comparative figures for the years 1976 and 1975 are $69,976.00 and $47,621.96 respectively. The Board's revenues obviously vary from year to year in accordance with the borrowing activities of local authorities. All receipts were deposited in the consolidated fund.

BOARD MEMBERSHIP, STAFF AND OFFICE

Mr. Norman Rosenberg and Mr. Martin Janzen were appointed to the Board effective January 1, 1977, bringing its total membership

up to six. On December 31st the term of Mr. D. Kevin McCusker expired, leaving Board membership at five at the year end.

In mid year the Secretary of the Board, Mr. D. W. Bennett, accepted appointment to the position of Director, Administrative Services Branch, Department of Municipal Affairs. Subsequently, Mr. John Chaney moved up from Assistant Secretary to Secretary of the Board; Mrs. Mary Molnar moved up from Assistant Accountant to Assistant Secretary and Accountant and Mrs. Yvonne Burke joined the staff as Assistant Accountant.

After a number of years of temporary quarters in the Derrick Building, the Board offices were moved briefly to 1730 Scarth Street in late September and then in late November to its present ample and more functional quarters on the 12th floor of the Chateau Tower at 1920 Broad Street.

The Board gratefully acknowledges the co-operation and support received from its seven staff members throughout the year particularly during those periods when normal routines were disrupted by two relocations, all of which was accomplished with a minimum of inconvenience to the Board and those whom it serves.

At the time of the preparation of this report further Board Membership changes can be noted. Mr. G. J. Darychuk, Acting Chairman of the Board since mid-1976, has accepted appointment as Chairman of the Urban Law Review Committee, effective January 1, 1978, and Mr. Norman Rosenberg accepted appointment as Chairman of the Local Government Board effective January 15, 1978.

IN REVIEW

A review of the schedules included in this report will indicate that while debentures issued in 1977 by all local authorities declined slightly from 1976 for a total of $31,653,000 (Schedule B), they remain at a level that is high in comparison to the preceding decade. Town debentures issued doubled over 1976 after excluding the borrowing by the Municipal Corporation of Uranium City. Over two-thirds of all debentures issued in 1977 were for school building purposes with the balance being for the variety of municipal purposes indicated in Schedule F. It should be noted that a substantial amount of the debentures issued by urban municipalities in 1977 was for school purposes.

Authorizations to borrow by way of debentures (Schedule J) totalled $37,208,183 in 1977, down substantially from the $52,067,725

authorized in 1976. Purposes for which debenture funds were authorized in 1977 are shown in Schedule K which shows 48 percent going for school buildings and the balance for other municipal purposes.

Short term loans not payable in the current year, or deferrals, are shown in Schedule H at $5,366,081 for 1977, up from $3,552,194 in 1976.

Approval of local improvement projects for urban municipalities for 1977 amounted to $16,861,346 (Schedule L) which closely follows the previous year's level of $16,699,667.

The increased level of borrowing during the past few years places heavy pressures on the local government debt load throughout the province. This pressure, however, is somewhat tempered by the fact that in recent years the term for most debt is limited to ten years compared to terms of 15, 20 and more years common a short while ago. This shorter term results in more rapid debt retirement so that the outstanding debt that remains is not rising as rapidly as the increased level of borrowing would suggest. Total outstanding debt at the end of 1976 is shown in Schedule D to be $212,558,000, about $228 per capita at that time.

GENERAL COMMENT AND OBSERVATIONS

The Board wishes to comment on a number of matters which have a bearing on our day to day operations as follows:

1. MWAB Grants. Several towns and villages have made applications to the Board for authority to borrow for the construction or upgrading of water and sewer systems. Indicated on their application as a source of funds are anticipated grants from the Municipal Water Assistance Board. However, the communities have not been able to get confirmation from the MWAB that the grant will be paid.

   In view of this the Board must assume that the grants are not payable and must require the municipalities to show how they propose to finance the portion of the cost that would have been covered by MWAB grants. Normally this requires additional borrowing by the municipalities, and since there is no guarantee as to when the grants will be paid, the Board must require the municipal council to make arrangements to repay the principal over two or three years from current revenue. To meet these payments municipalities must either raise their utility rates or their mill rates.

Nobody is happy about the present situation. This problem could be resolved if MWAB were able to give firm commitments as to the year in which municipalities would receive their grants.

2. Land Assembly Agreements. The Board from time to time is asked to approve land assembly agreements between municipalities and the Saskatchewan Housing Corporation. Normally such agreements require the municipality to contribute 5 per cent of the cost of the program, and this obligation is satisfied when the municipality provides the land.

   The Board has discovered, however, that these agreements may make the municipality as a whole responsible for the payment of a portion of the servicing costs which can be attributed to future developments and which are not part of the current land assembly scheme. For example, a water main or a sewer pipe may be over-sized to provide for future developments. The municipality at large is responsible for the additional cost involved. If the future development becomes a reality in a year or two, no problems arise. However, if the development should not materialize for several years, the municipality as a whole must carry the debt.

   Some municipalities apparently were not aware of this feature of the land assembly agreements. The Board has decided, therefore, that any future agreements coming to the Board for approval shall be accompanied by a full statement of the costs involved and the method of allocation, as well as a statement from the municipality showing how it will finance its share of the costs.

3. Approval of Municipal Budgets. Our experience with rural and urban municipalities placed under our jurisdiction for approval of budgets and mill rates has been encouraging. Usually a lack of experience on the part of council or their administrators coupled with over enthusiasm in the undertaking of a major project or capital expenditure without making appropriate arrangements for financing has resulted in current financial embarrassment for these authorities. With counselling, these jurisdictions are usually able, in a short period of time, to improve their financial position and demonstrate their capability of again handling their own affairs.

   Several school systems, in making application for debenture borrowing this past year, were found to be in

a weak financial position. It is hoped that discussions held with these authorities will result in a strengthening of their financial positions.

4. Public Relations. The Board believes it is maintaining a good relationship with municipal officials, even when at times these officials do not get what they ask for from the Board. Some of the criticism directed at the Board in the past, e.g., interference with local priority setting, lack of flexibility, etc., was probably unjustified in the first place, and hopefully has no validity at the present time.

   The Board feels that the key to better relations with local authorities is good communication. Much of the written material emanating from the Board's office of necessity has to be couched in legal terms, which often is not conducive to understanding and good relations. To obtain a better appreciation of local conditions and local problems, the Board has encouraged delegations to meet with the Board informally prior to the submission of an application. Board members have made use of opportunities to meet from time to time with local officials in their home area. More use of the telephone is being made than ever before, to discuss local problems or obtain further information much more quickly and effectively than it would be possible if the Board relied only on mail service.

   The co-operation of local government officials whom the Board had the pleasure of serving during the past year is acknowledged with thanks.

SCHEDULE A

STATUTES FORMING LEGAL BASIS FOR LOCAL GOVERNMENT BOARD ACTIVITIES

The Local Government Board Act
The Local Government Board (Special Powers) Act
The Local Government Board (Temporary Special Powers) Act
The Agricultural Societies Act, 1966
The Cemeteries Act
Charter of the City of Lloydminster
Charter of The Municipal Corporation of Uranium City and District
The Conservation and Development Act
The Federal-Provincial Agreements Act, 1972
The Gas and Electric Rates (Public Corporations) Act
The Health Services Act, 1966
The Housing and Special-care Homes Act
The Industrial Towns Act
The Larger School Units Act
The Lloydminster Hospital Act, 1948
The Lloydminster Municipal Amalgamation Act, 1930
The Local Improvements Act
The Major Urban Centres Integrated Hospitals Act, 1971
The Municipal Corporation of Uranium City and District Act, 1956
The Municipal Debentures Repayment Act
The Municipal Improvements Assistance (Saskatchewan) Act
The Municipal Public Works Act
The Power Corporation Act
The Public Health Act
The Public Libraries Act, 1969
The Public Utilities Companies Act
The Regional Parks Act
The Rural Municipality Act, 1972
The Rural Telephone Act
The Saskatchewan Housing Corporation Act, 1973
The School Act
The Secondary Education Act
The Trustee Act
The Union Hospital Act
The Urban Municipal Elections Act, 1968
The Urban Municipality Act, 1970
The Water Rights Act
The Water Users Act

SCHEDULE B

DEBENTURES ISSUED 1968 - 1977

BY SASKATCHEWAN LOCAL AUTHORITIES

By Class of Issuing Authority

in Thousands of Dollars

	CITIES		TOWNS		VILLAGES		SCHOOL DISTRICTS		SCHOOL UNITS		HOSPITALS		OTHERS		TOTALS	
Year	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.	No.	Amt.
1968	32	8,561	65	3,715	64	1,472	10	1,643	19	1,487	6	1,434	11	210	207	18,522
1969	24	5,593	29	1,100	33	653	5	743	14	1,624	3	233	10	68	119	10,014
1970	19	4,773	17	741	13	212	2	147	8	664	5	1,523	3	63	67	8,123
1971	26	9,316	26	680	7	119	13	1,594	14	974	2	365	8	83	96	13,131
1972	25	6,280	22	529	6	71	7	1,293	14	816	2	415	2	31	78	9,435
1973	23	4,373	25	596	4	56	15	1,316	14	746	1	600	5	71	87	7,758
1974	22	2,821	23	470	1	9	-	-	8	289	2	255	2	55	58	3,899
1975	33	13,911	20	611	1	11	10	5,749	16	1,989	2	316	1	14	83	22,601
1976	44	20,368	17	776	2	38	11	5,213	37	5,587	4	1,003	1	8	116	32,993
1977	24	15,156	30	4,711	3	51	19	7,975	23	3,391	2	360	1	9	102	31,653

No. - Where it appears above means number

SCHEDULE C

DEBENTURES ISSUED BY SASKATCHEWAN CITIES

(INCLUDING ISSUES FOR COLLEGIATES, PUBLIC AND SEPARATE SCHOOLS)

1968 - 1977

in Thousands of Dollars

City	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977
Estevan	1,419	265	-	180	-	-	-	-	-	183
Lloydminster* ..	417	167	247	225	198	221	238	1,582	1,179	274
Melville	350	456	22	26	61	66	40	16	76	102
Moose Jaw	335	302	180	334	190	250	1,207	2,159	1,281	1,400
North Battleford	1,125	65	44	48	155	255	-	84	175	193
Prince Albert ..	393	-	-	186	1,718	603	283	334	1,509	145
Regina	4,038	2,499	720	2,114	3,561	2,924	472	6,555	15,484	11,106
Saskatoon	1,981	1,972	2,729	7,436	1,714	1,434	602	4,613	1,105	1,565
Swift Current ..	192	80	67	27	63	50	49	100	195	119
Weyburn	115	384	697	-	-	-	50	50	325	70
Yorkton	161	313	461	459	110	86	118	-	217	273
TOTALS	10,526	6,503	5,167	11,035	7,770	5,889	3,059	15,493	21,546	15,430

* Debenture issues for Lloydminster are authorized by Complementary Orders in Council of the Provinces of Alberta and Saskatchewan.

SCHEDULE D

DEBENTURE DEBT OF SASKATCHEWAN LOCAL AUTHORITIES

AS AT DECEMBER 31

IN THOUSANDS OF DOLLARS

Year	NET MUNICIPAL DEBT					Total School Debt (2)	Hospital Debt (3)	Telephone Debt	Grand Total
	City (1)	Town (1)	Village	R.M.	Total				
1967	96,620	35,588	11,843	1,849	145,900	80,718	11,765	1,600	239,983
1968	95,678	37,799	12,365	1,558	147,400	81,612	12,370	1,441	242,823
1969	94,727	36,424	12,042	1,117	144,310	78,415	11,225	1,310	235,260
1970	91,815	34,910	11,429	762	138,916	75,335	11,230	1,170	226,651
1971	90,784	33,198	10,616	535	135,133	73,408	10,620	1,032	220,193
1972	96,783	31,106	9,719	560	137,968	70,118	11,248	896	220,230
1973	90,158	29,027	8,710	260	128,155	67,993	10,825	784	207,757
1974	83,622	26,641	7,672	226	118,161	64,183	9,949	617	192,910
1975	90,189	24,322	6,594	172	121,277	66,345	9,631	480	197,733
1976	91,955	22,355	5,471	138	119,919	82,683	9,637	319	212,558

NOTE: The above table does not include debenture debt for Conservation and Development Areas.

These figures were compiled from reports obtained from the Department of Municipal Affairs and from Local Government Board records.

(1) - Excludes net secondary school debt.
(2) - Includes net secondary school debt. Borrowings for secondary schools are carried out by urban municipality in which they are located.
(3) - Includes municipal hospital debt except for Regina and Saskatoon. In these cases the net hospital debt is included in the City Municipal debt figure.

SCHEDULE E

DEBENTURES SIGNED AND SEALED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1977

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
CITIES			
Estevan	1	183,000	9
Melville	3	102,447	8 - 8.7585
Moose Jaw	4	1,400,000	9.5 - 10
North Battleford	1	193,000	10
Prince Albert	2	144,812	9.086 - 9.5421
Regina	7	11,106,000	8.75 - 9.5
Saskatoon	3	1,565,119	8 - 9.2812
Swift Current	1	119,000	9.886
Weyburn	1	70,000	8.5
Yorkton	1	273,000	9.393
Total	24	$15,156,378	
TOWNS			
Assiniboia	1	7,431	10
Colonsay	1	10,262	8.4202
Cudworth	1	17,552	8.16
Duck Lake	2	52,204	9.02 - 10.5
Eatonia	1	16,000	8.4202
Esterhazy	1	90,700	9.175
Hanley	1	30,000	9.4773
Humboldt	4	446,719	9 - 10.776
Kamsack	1	8,167	9
Lafleche	2	26,169	9.25 - 9.50
Lampman	1	140,000	9.4648
La Ronge	2	195,531	8.16 - 9.2644
Norquay	2	80,000	9
Rockglen	1	33,000	9
Rosetown	2	54,337	8.7419 - 10

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
Tisdale	1	58,000	10.306
Uranium City, Municipal Corporation of	3	3,350,000	9.576 - 9.587
Wadena	1	61,281	10.644
Watson	1	20,300	10.5
Wolseley	1	13,060	8.16
Total	30	$4,710,713	

VILLAGES

Alvena	1	9,300	10
Tompkins	2	42,000	3.5
Total	3	$51,300	

RURAL MUNICIPALITIES

NIL

SCHOOL DISTRICTS

Balcarres No. 87	1	200,000	10.42
Creighton No. 5249	1	78,400	10.625
Estevan No. 257	1	110,000	9.4731
Graton R.C.S. No. 13	3	1,872,000	9.31
Humboldt No. 1529	1	42,700	9.3341
Humboldt R.C.S. No. 15	1	416,000	10.0986
Notre Dame (Wilcox) No. 37	1	51,400	9.5996
Prince Albert Public No. 3	2	832,000	9.5651 - 9.5618
St. Paul R.C.S. No. 20	3	750,000	9.281
Saskatoon No. 13	4	3,459,000	9.595
Weyburn No. 512	1	163,000	9.5
Total	19	$7,974,500	

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
SCHOOL UNITS			
Assiniboia No. 5	1	101,000	9.5
Borderland No. 4	1	121,000	9.5
Broadview No. 18	1	355,000	9.4087
Canora No. 37	1	13,000	8.68
Herbert No. 23	1	111,000	9.405
Kamsack No. 35	1	194,000	9.5
Medstead No. 64	2	393,000	9.501 - 9.6045
Moosomin No. 9	1	145,000	9.56
North Battleford No. 58	1	250,000	9.906
Prince Albert No. 56	1	97,000	9.5624
Radville No. 3	1	199,000	9.455
Regina No. 21	1	284,000	9.4048
Saskatoon (East) No. 41	1	390,000	9.4087
Saskatoon (West) No. 42	5	206,000	9.4337 - 9.625
Sturgis No. 45	1	44,300	8.06
Turtleford No. 65	1	199,000	9.2374
Wilkie No. 59	1	122,000	10.372
Yorkton No. 36	1	167,000	9.4963
Total	23	$3,391,300	
UNION HOSPITAL DISTRICTS			
St. Walburg	1	10,000	9
Tisdale	1	350,000	10.5692
Total	2	$360,000	
CONSERVATION & DEVELOPMENT AREAS			
Madrid	1	9,000	10.52
Total	1	$9,000	

SCHEDULE E (Cont'd)

Local Authority	No. of Issues	Total Face Value	Average Money Cost %
RURAL TELEPHONE COMPANIES			
Nil			
TOTAL ALL LOCAL AUTHORITIES	102	$31,653,191	

SCHEDULE F

ANALYSIS OF PURPOSES

FOR WHICH DEBENTURES WERE ISSUED

FOR THE YEAR 1977

Engineering Structures:	
Road and Streets, Paved	$ 3,385.093
Sidewalks, Curbs and Gutter	589,247
Storm Sewers	346,007
Water Storage Tanks	73,879
Water Pumping Stations and Treatment Plants	441,287
Water Mains, Hydrants, Services	1,306,963
Sanitary Sewers	89,747
Sewage Treatment & Disposal	533,168
Other Engineering Structures	160,000
Buildings:	
Schools	22,849,800
Hospitals	350,000
Police Stations	335,000
Fire Stations	294,000
Theatres, Arenas and Recreational Buildings	251,000
Other Buildings	477,000
Machinery and Equipment for:	
Protective Services	161,000
Health Services (Hospital)	10,000
Total Debentures Issued	$31,653,191

SCHEDULE G

ANALYSIS OF DEBENTURE SALES

IN THE YEAR 1977

Lender	Amount	% of Total
Federal Government	530,500	1.68
Federal Government Agencies: C.M.H.C.	380,669	1.20
Provincial Government Dept. of Municipal Affairs	2,971,309	9.39
Provincial Government Agency: Municipal Financing Corporation	6,176,005	19.51
Other Local Government	63,000	.20
Own Municipality's Reserves, Trust and Pension Funds, etc.	1,427,639	4.51
Chartered Bank	20,400	.06
Investment Dealer or Syndicate	14,544,000	45.95
Credit Union	731,700	2.31
Canadian Public: Over the Counter	4,807,969	15.19
Total Debentures Issued	$31,653,191	100.00

SCHEDULE H

CREATION OF DEBTS NOT PAYABLE WITHIN THE CURRENT YEAR

AUTHORIZED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1977

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
CITIES			
Regina	789,899	2	4, 1
Yorkton	1,500,000	1	3
Total	$2,289,899	3	
TOWNS			
Big River	31,463	1	3
Birch Hills	57,900	1	3
Elrose	100,000	1	1
Eston	41,500	1	4
Humboldt	10,250	1	1
Kelvington	25,000	1	3
LaFleche	26,000	1	4
Lampman	60,000	1	3
Langenburg	75,000	1	1
Maple Creek	95,000	2	2, 4
Meadow Lake	75,000	1	3
Melfort	132,000	1	3
Morse	28,000	1	3
Naicam	4,000	1	3
Norquay	12,500	1	1
Oxbow	11,400	1	3
Preeceville	80,000	1	4
Qu'Appelle	10,000	1	4
Radville	43,662	1	4
Stoughton	6,000	1	1
Strasbourg	3,500	1	4
Tisdale	163,763	3	2, 1, 2
Uranium City, Municipal Corporation of	96,000	2	3, 3
Total	$1,187,938	27	

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
VILLAGES			
Carievale	15,000	1	3
Dalmeny	20,000	1	3
Gainsborough	10,000	1	3
Lintlaw	8,100	1	1
Mankota	4,000	1	2
Milden	8,445	1	4
Spy Hill	15,000	1	4
Veregin	7,500	1	3
Vibank	20,000	1	4
Weldon	21,000	1	3
Wilcox	21,750	1	4
Total	$150,795	11	
RURAL MUNICIPALITIES			
Abernethy No. 186	26,000	1	2
Argyle No. 1	20,000	1	2
Baildon No. 131	25,000	1	2
Bjorkdale No. 426	25,000	1	2
Clayton No. 333	25,000	1	2
Clinworth No. 230	45,000	1	3
Deer Forks No. 232	26,000	1	2
Duck Lake No. 463	23,650	1	2
Enfield No. 194	52,000	1	4
Francis No. 127	17,000	1	2
Glenside No. 377	22,700	1	3
Hoodoo No. 401	25,000	1	2
Insinger No. 275	25,000	1	2
Kelross No. 247	70,000	1	1
Keys No. 303	21,000	1	2
Kingsley No. 124	34,400	1	3
Lake of the Rivers No. 72	17,000	1	2
Langenburg No. 181	51,600	1	2
Laurier No. 38	29,108	1	4
Lawtonia No. 135	28,000	1	1
Leask No. 464	2,470	1	1
Mariposa No. 350	28,000	1	2

SCHEDULE H (Cont'd)

Local Authority	Amount of Authorizations	No. of Authorizations	Term (Years)
Moose Range No. 486	30,000	1	2
Old Post No. 43	11,000	1	2
Parkdale No. 498	4,380	1	1
Redberry No. 435	30,000	1	3
Sarnia No. 221	65,000	1	1
Wellington No. 97	2,250	1	1
Willow Creek No. 458	46,500	1	3
Total	$828,058	29	
SCHOOL DISTRICTS			
Balcarres Consolidated No. 82	5,700	1	2
Creighton No. 5249	60,000	1	2
Estevan R.C.S. No. 27	45,000	1	3
Melfort No. 1037	56,000	1	4
North Battleford R.C.S. No. 16	148,000	1	3
St. George R.C.S. No. 31	14,100	1	3
Total	$328,800	6	
SCHOOL UNITS			
Blaine Lake No. 57	48,591	1	2
Eastend No. 8	75,000	1	3
Herbert No. 23	14,000	1	1
Hudson Bay No. 52	226,000	2	4
Lloydminster	30,000	2	3
Rosthern No. 49	112,000	1	4
Swift Current No. 15	75,000	1	4
Total	$580,591	9	
TOTAL ALL LOCAL AUTHORITIES	$5,366,081	85	

SCHEDULE I

ANALYSIS OF PURPOSES

FOR WHICH DEBTS IN SCHEDULE "H" WERE CREATED

IN THE YEAR 1977

Engineering Structures:	
Roads and Streets, paved	$ 406,000
Water Storage Tanks	57,900
Water Pumping Stations and Treatment Plants	26,000
Water Mains, Hydrants, Services	85,250
Sanitary Sewers	24,000
Sewage Treatment & Disposal	27,500
Other Engineering Structures	107,870
Buildings:	
Office Buildings	120,000
Schools	834,391
Hospitals	36,000
Police Stations	60,000
Fire Stations	49,000
Homes for the Aged	2,470
Residential Housing	10,250
Treatres, Arenas & Recreational Buildings	944,899
Machinery and Equipment for:	
Protective Services	64,845
Transportation Services	568,480
Other Machinery	10,000
Land Assembly:	
Land Banks	1,931,226
Total	$5,366,081

SCHEDULE J

AUTHORIZATIONS TO BORROW BY WAY OF DEBENTURE

GRANTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1977

CITIES	Amount of Authorizations	No. of Authorizations
Estevan	$ 120,700	1
Melville	102,437	3
Moose Jaw	1,400,000	6
North Battleford	340,000	2
Prince Albert	884,940	13
Regina	13,301,000	27
Saskatoon	1,513,571	4
Swift Current	114,589	2
Weyburn	70,000	1
Yorkton	1,750,447	5
TOTAL	$19,597,684	64

TOWNS		
Assiniboia	$ 98,000	1
Battleford	316,800	4
Biggar	480,150	2
Big River	22,992	2
Birch Hills	90,117	4
Carrot River	131,788	3
Foam Lake	40,000	1
Hanley	30,000	1
Humboldt	132,323	2
Kamsack	8,167	1
Lafleche	26,169	2
Lampman	140,000	1
Langenburg	111,176	2
Lumsden	38,000	1
Maidstone	93,800	1
Melfort	78,000	1
Nipawin	150,744	2
Norquay	80,000	2
Preeceville	18,637	1
Rosetown	27,500	1

SCHEDULE J (Cont'd)

TOWNS	Amount of Authorizations	No. of Authorizations
Shellbrook	$ 197,334	1
Star City	79,000	1
Tisdale	54,602	3
Municipal Corporation of Uranium City	2,515,000	1
Wadena	61,281	1
TOTAL	$5,021,580	42
VILLAGES		
Beechy	$ 75,000	1
Coronach	171,000	1
Dalmeny	104,666	1
Hyas	27,000	1
Kenaston	66,667	1
Leask	17,552	1
Mankota	30,000	1
TOTAL	$ 491,885	7
RURAL MUNICIPALITIES		
	Nil	Nil
SCHOOL DISTRICTS		
Estevan No. 257	$ 120,000	1
Graton R.C.S. No. 13	1,872,000	3
Humboldt No. 1529	141,000	1
Humboldt R.C.S. No. 15	117,000	1
Melfort No. 1037	56,000	1
Prince Albert No. 3	832,000	2
Prince Albert R.C.S. No. 6	35,000	1
Saskatoon No. 13	1,949,000	2
TOTAL	$5,122,000	12

SCHEDULE J (Cont'd)

SCHOOL UNITS	Amount of Authorizations	No. of Authorizations
Assiniboia No. 5	$ 101,000	1
Borderland No. 4	121,000	1
Broadview No. 18	355,000	1
Canora No. 37	169,000	1
Eastend No. 8	245,000	1
Govan No. 29	511,000	3
Herbert No. 23	248,034	2
Hudson Bay No. 52	310,000	1
Humboldt No. 47	287,000	1
Kamsack No. 35	423,000	2
Lloydminster No. 60	238,000	2
Medstead No. 64	401,000	2
Moosomin No. 9	145,000	1
Parkland No. 63	118,000	2
Prince Albert No. 56	97,000	1
Radville No. 3	199,000	1
Regina No. 21	539,000	2
Rosthern No. 49	268,000	2
Saskatoon (East) No. 41	390,000	1
Saskatoon (West) No. 42	206,000	5
Sturgis No. 45	228,000	1
Turtleford No. 65	512,000	2
Wilkie No. 59	340,000	1
Yorkton No. 36	197,000	1
TOTAL	$6,648,034	38
UNION HOSPITAL DISTRICTS		
Borden	$ 85,000	1
Leoville	50,000	1
Nokomis	140,000	1
St. Walburg	10,000	1
TOTAL	$ 285,000	4
CONSERVATION AND DEVELOPMENT AREAS		
Hatke Lake	$ 42,000	1
TOTAL	$ 42,000	1
TOTAL ALL LOCAL AUTHORITIES	$37,208,183	168

SCHEDULE K

ANALYSIS OF PURPOSES

FOR WHICH AUTHORIZATIONS IN SCHEDULE "J" WERE GRANTED

IN THE YEAR 1977

Engineering Structures:	
Roads and Streets, paved	$ 3,660,446
Sidewalks, Curbs & Gutters	982,428
Storm Sewers	551,528
Water Pumping Stations and Treatment Plants	334,546
Water Mains, Hydrants, Services	1,446,046
Dams and Reservoirs	254,787
Sanitary Sewers	350,318
Sewage Treatment and Disposal	2,635,050
Rail Line Relocation	2,220,000
Other Engineering Structures	1,011,000
Buildings:	
Schools	17,757,034
Hospitals	285,000
Fire Stations	360,000
Theatres, Arenas & Recreational Buildings	5,240,000
Machinery and Equipment for:	
Protective Services	120,000
Total	$37,208,183

SCHEDULE KK

REFUSALS OF APPLICATIONS TO BORROW BY WAY OF DEBENTURE AND SHORT TERM LOAN FOR ALL LOCAL AUTHORITIES IN THE YEAR 1977

Local Authority	No. of Refusals for Debentures	No. of Refusals for Short Term Loans	Amount
School Units:			
Davidson No. 31	Nil	1	$22,000

SCHEDULE L

PROPOSED LOCAL IMPROVEMENT PROJECTS APPROVED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1977

Municipality	No. of Projects	Type of Proposed Work and Estimated Cost			
		Total	Water/Sewer Mains	Storm Sewers	Surface Works
CITIES					
Estevan	3	702,709			702,709
Lloydminster	3	34,673			34,673
Melville	4	278,350	67,850		210,500
Moose Jaw	1	164,036		164,036	
North Battleford	4	647,773			647,773
Prince Albert	19	1,653,110	86,120		1,566,990
Regina	8	2,081,808	401,838	103,170	1,576,800
Saskatoon	6	699,337	53,797		645,540
Swift Current	5	579,885			579,885
Weyburn	11	409,175	70,524		338,651
Yorkton	5	282,694	9,588		273,106
Totals	69	$7,533,550	$689,717	$267,206	$6,576,627

SCHEDULE L

Municipality	No. of Projects	Type of Proposed Work and Estimated Cost			
		Total	Water/Sewer Mains	Storm Sewers	Surface Works
TOWNS					
Assiniboia	2	270,500			270,500
Battleford	5	462,922			462,922
Bienfait	1	103,346			103,346
Biggar	3	142,100	14,800		127,300
Broadview	2	49,700	49,700		
Canora	2	39,700	39,700		
Carlyle	1	100,000			100,000
Carnduff	3	693,925			693,925
Cut Knife	2	1,488	1,488		
Eston	1	208,030			208,030
Foam Lake	2	9,451	9,451		
Gull Lake	5	228,595	63,900	45,000	119,695
Humboldt	5	638,545			638,545
Kindersley	1	102,850			102,850
Langenburg	3	442,067	30,700		411,367
Lumsden	2	13,400	13,400		
Maple Creek	4	634,450			634,450
Melfort	6	1,585,769			1,585,769
Moosomin	3	504,544	26,500		478,044
Nipawin	6	856,473		661,151	195,322
Outlook	4	130,692			130,692
Porcupine Plain	3	634,000			634,000
Rocanville	2	20,100	20,100		
Shaunavon	1	5,500	5,500		
Stoughton	1	124,974			124,974
Tisdale	5	112,900	71,900	41,000	

SCHEDULE L

Municipality	No. of Projects	Type of Proposed Work and Estimated Cost			
		Total	Water/Sewer Mains	Storm Sewers	Surface Works
TOWNS					
Warman	2	369,000	369,000		
Wawota	2	272,011			272,011
Whitewood	2	16,000	16,000		
Wilkie	1	244,200		244,200	
Totals	82	$9,017,232	$732,139	$991,351	$7,293,742
VILLAGES					
Bethune	1	900	900		
Leoville	1	32,300	32,300		
Mankota	2	33,000	33,000		
Pierceland	1	228,830	228,830		
Theodore	1	2,200	2,200		
Wishart	2	13,334	13,334		
Totals	8	$310,564	$310,564		
Total of all Municipalities	159	$16,861,346	$1,732,420	$1,258,557	$13,870,369

SCHEDULE M

CAPITAL TRUST FUND TRANSACTIONS

APPROVED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1977

	Creation of New Funds		Additions to Funds		Withdrawals from Funds	
	Number	Amount	Number	Amount	Number	Amount
Cities	1	$1,000,000	1	$ 20,000	5	$1,067,199
Towns	8	334,011	13	324,000	28	547,950
Villages	7	110,350	7	87,780	15	203,058
Rural Municipalities	3	129,000	49	1,199,640	72	2,118,664
	19	$1,573,361	70	$1,631,420	120	$3,936,871

SCHEDULE M

PURPOSES FOR WHICH CAPITAL TRUST FUNDS WERE WITHDRAWN

Local Authority	Purpose of Withdrawal	Amount
CITIES	Roads, Streets, Paving	4,167
	Buildings, Bridges	802,415
	Water Supply, Sewage Disposal	260,617
	Total	$1,067,199
TOWNS	Machinery and Equipment:	
	Protective	81,600
	Transportation	77,900
	Buildings:	
	Administration	24,000
	Others	20,000
	Land Purchases	102,500
	Water Supply, Sewage Disposal and Electrical Systems	241,950
	Total	$547,950
VILLAGES	Streets, Paving, Oiling	108,500
	Sewer and Water Improvements	27,350
	Fire Fighting Equipment	23,000
	Transportation Equipment	21,600
	Buildings:	
	Workshops, Garages	5,000
	Skating, Curling Rinks	15,000
	Land Purchases, Housing	2,608
	Total	$203,058
RURAL MUNICIPALITIES	Machinery and Equipment:	
	Protective	58,694
	Transportation	1,885,605
	Buildings:	
	Administration	140,865
	Workshops, Garages	33,500
	Total	$2,118,664
	Grand Total	$3,936,871

SCHEDULE N

MUNICIPAL ESTIMATES APPROVED AND TAX RATES AUTHORIZED BY THE LOCAL GOVERNMENT BOARD IN THE YEAR 1977

LOCAL AUTHORITY	ESTIMATED EXPENDITURES	TAX RATE
TOWNS		
Colonsay	71,200	55
Imperial	74,793	48
Watrous	260,396	48
VILLAGES		
Debden	55,430	50
Glaslyn	48,673	37
Hawarden	23,945	47
Hodgeville	64,904	65
Invermay	56,376	43
MacNutt	13,265	40
Prud'homme	64,620	55
Springside	52,087	45
Storthoaks	16,123	40
Uranium City, Municipal Corporation	District One	104
	District Two	139
	District Three	95
RURAL MUNICIPALITIES		
Douglas No. 436	207,518	54
Foam Lake No. 276	386,085	60
Invergordon No. 430	224,834	56
Invermay No. 305	184,440	75
Souris Valley No. 7	199,771	64
Tullymet No. 216	163,452	60
Wilton No. 472	584,825	60.5

SCHEDULE O

INQUIRIES AND HEARINGS

CONDUCTED BY THE LOCAL GOVERNMENT BOARD

IN THE YEAR 1977

Date	Local Authority	Subject of Inquiry or Appeal
February 18	City of Moose Jaw	Storm Sewers
April 6	Town of Gull Lake	Storm Sewers
June 27	Town of Wilkie	Storm Sewers
July 7	City of Prince Albert	Proposed Bus Franchise
July 14	City of Lloydminster	Fixing Natural Gas Rates
July 25	Town of Nipawin	Storm Sewers
August 18	Town of Tisdale	Storm Sewers
September 14	Town of Assiniboia	Storm Sewers

SCHEDULE P

ORDERS ISSUED BY THE LOCAL GOVERNMENT BOARD UNDER SECTION 9 OF THE PUBLIC HEALTH ACT AND SECTIONS 11, 17, 45 AND 58 OF THE UNION HOSPITAL ACT IN THE YEAR 1977

Public Health Act (Section 9) Melfort-Tisdale No. 11 Moose Jaw-Assiniboia-Gravelbourg No. 2 North Battleford No. 13 Prince Albert No. 12 Regina Rural No. 5 Rosetown-Biggar-Kindersley No. 7 Saskatoon Rural No. 8 Swift Current No. 1 Weyburn-Estevan No. 3 Yorkton-Melville No. 10	Fixing the amount of cost to be borne by participating municipalities in Health Regions
Union Hospital Act (Section 11) Big River Canora Coronach Cupar Davidson Fillmore Foam Lake Goodsoil Gull Lake Hudson Bay Imperial Indian Head Kindersley Lashburn Leoville Loon Lake Maple Creek (2) Meadow Lake Moose Jaw Montmartre Paradise Hill Porcupine-Carragana Redvers Rosthern St. Walburg Wadena Watrous Weyburn Wynyard	Fixing share of estimated cost to be borne by participating areas (establishment) redistribution and redefined areas in Union Hospital Districts
Union Hospital Act (Section 17) Imperial	Fixing terms withdrawing area from Union Hospital District
Union Hospital Act (Section 45) Brock Foam Lake Wynyard	Authorizing levy to create surplus for Capital Reserve Funds in Union Hospital Districts

SCHEDULE Q

HOUSING COMPANY AGREEMENTS APPROVED

Under The Housing and Special-care Homes Act

In the Year 1977

BETWEEN	AND
Battlefords River Heights Lodge	City of North Battleford Town of Battleford Village of Denholm Village of Maymont Village of Meota Village of Rockhaven Village of Ruddell R.M. of Mayfield No. 406 R.M. of Prairie No. 408 R.M. of Buffalo No. 409 R.M. of Douglas No. 436 R.M. of North Battleford No. 437 R.M. of Battle River No. 438 R.M. of Cut Knife No. 439 R.M. of Meota No. 468
Western Senior Citizens Home	Town of Burstall
orkton and District Nursing Home Corporation	Village of Wroxton R.M. of Churchbridge No. 211 R.M. of Saltcoats No. 213 R.M. of Cana No. 214 R.M. of Calder No. 241 R.M. of Wallace No. 243 R.M. of Orkney No. 244 R.M. of Garry No. 245 R.M. of Good Lake No. 274

SCHEDULE R

WATER RATES AND/OR SEWER SERVICE CHARGE BYLAWS APPROVED BY THE BOARD IN 1977

TOWNS	VILLAGES
Balcarres	Aylesbury
Battleford	Chaplin
Biggar	Conquest
Big River	Coronach
Carrot River	Fillmore
Colonsay	Gainsborough
Creighton	Goodeve
Cupar	Grandview Beach
Davidson	Halbrite
Grenfell	Hepburn
Hanley	Hyas
Humboldt	Invermay
Indian Head	Kenaston
Kelvington	Khedive
Kinistino	Liberty
Kyle	Loreburn
Langenburg	Mankota
Lumsden	Marquis
Maidstone	Neville
Maple Creek	North Portal
Martensville	Perdue
Meadow Lake	Prud'homme
Melfort	Rabbit Lake
Milestone	Richmound
Moosomin	Rush Lake
Nokomis	Sceptre
Oxbow	Shell Lake
Redvers	Smiley
Rocanville	Southey
Rouleau	Turtleford
Scott	Vibank
Shellbrook	Weirdale
Stoughton	Weldon
Wapella	Windthorst
Wynyard	Wishart

SCHEDULE S

REPORT ON MEETING OF THE ADVISORY COMMITTEE TO THE LOCAL GOVERNMENT BOARD

A meeting of the Advisory Committee to the Local Government Board was held in the Board Room, 100 Derrick Building, 2431 - 11th Avenue, Regina, Saskatchewan, at 9:30 o'clock in the forenoon, Central Standard Time, on Monday, January 17, 1977.

Present:

Mr. G. J. Darychuk, Member and Acting Chairman,
Local Government Board

Mr. D. K. McCusker, Member,
Local Government Board

Mr. L. H. Lewry, Member,
Local Government Board

Mr. A. R. Thibodeau, Member,
Local Government Board

Mr. M. J. Janzen, Member,
Local Government Board

Mr. N. Rosenberg, Member,
Local Government Board

Mr. A. C. Steiert, Representative,
The Saskatchewan Association of Rural Municipalities

Mr. H. M. Bean, Representative,
The Saskatchewan School Trustees Association

Mr. Adolf Littman, Representative,
The Saskatchewan Hospital Association

Mr. T. A. Hart, Representative,
The Saskatchewan Urban Municipalities Association

SCHEDULE S (Cont'd)

Mr. Darychuk, acting as Chairman of the meeting, welcomed the members of the Advisory Committee and invited them to participate freely in the discussion.

On a motion by Mr. T. A. Hart the proposed agenda as developed by the Board, a copy of which has been mailed to each member, was adopted as the agenda to govern the meeting.

A G E N D A

1. Introduction

2. Agenda - Review
   - Additions and/or Revisions

3. Special problems by various local governments:
   (a) Urban
   (b) Rural
   (c) Schools
   (d) Hospitals

4. Markets for the sale of debentures

5. Debt limits

6. Capital Trust Funds

7. Cash down-payments

8. (a) Other matters of interest to the Committee
   (b) Role of the Local Government Board to Local Governments in Saskatchewan
   (c) Grants

9. Adjournment

3. Special problems by various local governments:

(a) Urban

The urban representative charged that in his opinion a real disservice had been done to communities throughout the province in the past by the hard line taken by the Board with respect to its restrictive borrowing policies. He also believed

SCHEDULE S (Cont'd

that the various policies of the Board related to borrowing should be communicated to a local authority prior to the authority meeting with the Board to discuss its borrowing requirements. He continued by stating that in his opinion the attitude of the Board had been to discourage borrowing and that this was not necessarily good. He believed the local authority should be encouraged to proceed with a project once a council had made the decision that the project was worthy and perhaps essential for the continued well being and growth of the community. The decision as to whether or not to proceed with a project should be made by the people elected to govern that community, and priorities must definitely be established by these same people, and an outside authority should not interfere with this level of decision making.

These comments by the urban representative sparked a lively discussion. Thoughts were expressed that undoubtedly many communities had been saved from financial disaster by the Board's so called "tough attitude".

Another area of concern to urban officials was the limited degree of co-operation received from rural councils in the fields of providing recreation facilities; fire protection; and garbage disposal. The attitude of many rural councils is to let the urban municipalities provide these services while the rural municipalities contribute little or nothing in the way of financial support.

The opinion was expressed that in general there is no opposition from urban councillors to a vote of the burgesses with respect to money bylaws. Essential capital expenditures such as water supply, water treatment, lagoons, etc. should probably proceed without the necessity of a vote. The Board advised that it was very rare that a vote was a condition of a borrowing authorization for an essential project such as those mentioned.

(b) Rural

The rural representative extended an invitation to the Local Government Board to prepare an article or articles for publication in the "Rural Councillor". Topics which could be included in such an article are: establishment and operation of a Capital Trust Fund; format an application to the Board must follow with respect to an application under Section 234 of The Rural Municipality Act (grants in excess of one-half mill on the taxable assessment); names of Board Members, etc.

SCHEDULE S (Cont'd)

It was reported to the Advisory Committee that only two rural municipalities made application to borrow by way of debenture in 1976, and in both cases these applications were to satisfy the requirements of the forgiveness feature under the Winter Works Program.

By way of comparison, 109 applications were dealt with in 1976 involving the Capital Trust Fund. Five rural municipalities created new funds; 37 increased the reserve of existing funds; 1 prepaid instalments to the fund; while 66 made withdrawals therefrom for various capital expenditures. The vast majority of withdrawals were for the purchase of road construction and/or maintenance equipment. The Board attempts, whenever possible, to encourage Councils to utilize Capital Trust Funds to the fullest extent possible. This alleviates a heavy burden being placed on the budget in the year of purchase, and provides for the recouping of the funds in an orderly budgeted manner over a period of years.

The rural representative reported that in general there was resistance to the Primary Grid Program. Probably the cost factor is the greatest single contributor to the resistance. The fact that several municipalities must band together to form a maintenance area in order to be eligible for a maintenance grant is also a factor. Concern was expressed about the manner in which many of these maintenance areas are being formed. In many instances it is simply a matter of five or six rural municipalities getting together and forming such an area in order to qualify for the grant. Factors such as topography, road networks, markets, etc. are not, in most instances, even being considered.

Urban sprawl is a problem that rural municipalities with large urban centres located within their boundaries are having to contend with. The thought was expressed that rigid enforcement of zoning bylaws is probably the only method of dealing with this problem.

(c) Schools

The school representative again reported that the Executive of the Saskatchewan School Trustees Association was generally quite pleased with the manner in which the Local Government Board is dealing with applications from school authorities. They were pleased that recent amendments to The Local Government Board Act had not reached the number of years from 10 for which a Board Member is appointed. It is his Committee's belief that a term of 10 years offers continuation

SCHEDULE S (Cont'd)

of policy, etc.

Urban sprawl, particularly around large urban centres is creating a problem for school trustees with respect to busing of children. The school representative indicated he would like to see a much firmer stand taken by rural councils in the field of zoning to assist in alleviating this problem.

He expressed the wish that co-operation would strengthen between local school unit trustees and rural councils with respect to construction and maintenance of roads which formed a part of a school bus route. Snow removal on school bus routes is, of course, essential if buses are to operate. In some areas of the province children were missing numerous days of school due to the impassable condition of school bus routes.

(d) Hospitals

The hospital representative outlined some of the problems being experienced by the obsolete hospital in the smaller community. He described these hospitals as being really nothing more than first aid stations with practically all patients having to be transferred to the larger, modern hospitals for treatment.

4. Markets for the sale of debentures

It was reported that in the majority of instances, local authorities were offering fifty percent of a bond issue (forty percent for the Cities of Regina and Saskatoon) to the Municipal Financing Corporation. The rate of yield required by the Corporation for the first quarter of 1977 is 9½% for all Saskatchewan local authorities with the exception of Regina and Saskatoon, which rate of yield is 9-3/8%.

Local authorities continue to do a creditable job in selling their debentures, and it was reported that generally little difficulty is being experienced in selling at least fifty percent of a bond issue locally.

5. Debt limits

Debentures issued in 1976 showed a marked increase over 1975. Total debentures issued by Saskatchewan local authorities in 1976 reached almost 33 million, a figure not equalled in the past 10 years.

The urban representative expressed the opinion that debt levels which the Local Government Board considered high were in reality nowhere near the limitations imposed by the various statutes.

SCHEDULE S (Cont'd)

The Board's comment to this was simply that the limitations were placed in the statutes as a guide and were not intended to be a goal for each local authority to strive for. If such in fact was the case there would really be no need for a Local Government Board. It was also pointed out that the annual debt retirement costs would cause a financial crisis for many local authorities if they were permitted to borrow to the statutory limit.

6. Capital Trust Funds

Capital Trust Funds continue to be utilized to quite an extent, particularly in rural municipalities. The Board reported that wherever possible it attempts to encourage elected officials to create and maintain such a fund for the acquisition of capital assets. The Advisory Committee agreed with the Board's stand in this regard, and suggested that it continue with its attempts to encourage the creation and utilization of such a fund.

7. Cash down payment

The Board outlined in detail its policy with respect to contributions from the current budget for the financing of projects which included borrowing not repayable within the current year. The current budget is required to produce an amount at least equal to the annual amount of the debt retirement. In addition to requiring that a council plan all major expenditures in advance of the budget being set for the year, this policy also has the effect of reducing the amount to be borrowed.

Members of the Advisory Committee reacted favourably to this policy, and it was generally agreed that the current budget should reflect all capital spending being undertaken.

8. (a) Other matters of interest to the Advisory Committee

All members of the Advisory Committee felt quite strongly about increasing the number of Advisory Committee meetings from one to two each year. The feeling was expressed that with only one meeting being held each year, the Local Government Board must, at each meeting, again outline all details of Board policy as the Committee members tend to forget these policies when they are only discussed annually.

The Board agreed to take the suggestion under active consideration, and would attempt to arrange a meeting of the Committee during probably the summer months.

SCHEDULE S (Cont'd)

(b) Role of the Local Government Board in Saskatchewan

Committee members generally agreed that the Local Government Board plays a valuable role in controlling long term debt of Saskatchewan local authorities. By having a completely independent Board to examine a Capital Works Program without influence and pressure of local ratepayers, quite often a different perspective of priority is able to be conveyed to the elected representatives of that local authority. Also, when it is outlined in detail what it is going to cost that local authority annually for debt retirement of proposed borrowing, a different attitude is displayed with respect to the necessity of the proposed undertaking.

The Board reported that it attempts to remain entirely neutral in the establishing of priorities. However, in discussions with elected and appointed officials, the Board believes there are certain factors that must be brought out into the open. These factors may include such things as future capital expenditures for essential services, etc. and if through such discussions it appears the Board is attempting to influence priorities, this is, of course, not the intent.

(c) Grants

The provisions of Section 239 of The Rural Municipality Act and Section 234 of The Urban Municipality Act, which establishes limits on the amount of grants that a council may make in any year without the approval of the Local Government Board, were thoroughly outlined by the Board.

The Chairman thanked those in attendance for their contribution to the meeting, and their frank, informative comments.

The meeting adjourned at 12:25 p.m.

"D. W. Bennett"

D. W. Bennett,
Secretary.